



2017  
Missouri Employer  
Reporting of 1099  
Instructions and  
Specifications  
Handbook

**August 2017**

**Taxation Division  
Electronic Services Section**

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## Document Change Log

Date	Page	Item	Description
6/2017		Initial Creation	<ul style="list-style-type: none"> <li>Document Creation</li> </ul>
08/25/2017	12	Record B position descriptions for position 633-634	<ul style="list-style-type: none"> <li>Corrected the State Code for Missouri to 29.</li> </ul>
08/25/2017	12	Record B position descriptions for position 635-639	<ul style="list-style-type: none"> <li>Corrected document type to MO-96.</li> </ul>
08/25/2017	12	Record B Position description for position 35-46	<ul style="list-style-type: none"> <li>Corrected Enter total number of 1099-R's coded for Missouri. To read: Enter total number of 1099's coded for Missouri.</li> </ul>
9/22/17	12	Record B position descriptions for position 635-639	<ul style="list-style-type: none"> <li>Added MO-W3 for filing 1099-R(s)</li> </ul>
9/25/17	12	B Record Modified for Missouri Reporting	<ul style="list-style-type: none"> <li>Removed Modified B Record information. B Record should follow record layout defined in IRS Publication 1220.</li> </ul>
9/25/17	11	B Record with Missouri specific modifications	<ul style="list-style-type: none"> <li>Removed Missouri specific modifications from the B record. B Record should follow record layout defined in IRS Publication 1220.</li> </ul>
12/12/17	2	Table of Contents	<ul style="list-style-type: none"> <li>Updated table of contents to remove B record modified for Missouri reporting.</li> </ul>

## Introduction

Missouri law requires that employers submit their annual Withholding reconciliation using the electronic format if the total number of W-2s meets or exceeds 250. We encourage all employers, regardless of the number or the type statements issued, to file electronically.

The **electronic filing deadline** of W-2 tax statements is **January 31st**. The filing deadline for 1099 information, whether you file electronically or not, is the last day of February. If the due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by the next business day.

This handbook is designed to be used as a companion to the Internal Revenue Service Publication 1220. The handbook highlights the special requirements of the Missouri electronic filing program.

If you participate in the Combined Federal/State Filing (CF/SF) Program, which allows you to only file miscellaneous income to the Internal Revenue Service (IRS). The IRS will provide this information to our Department, therefore you do not need to send a file directly to Missouri.

You must receive written approval from the IRS to participate in this program. Once you receive approval, submit a copy of the written approval to the Missouri Department of Revenue, Taxation Division, P.O. Box 3375. Jefferson City, MO 65105-3375, fax (573)526-5915 or e-mail to [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov). If you do not participate in the program, you must file this information separately with the Missouri Department of Revenue. The information returns that may be filed under the Combined Federal/State Filing Program are:

- Form 1099-DIV Dividends and Distributions
- Form 1099-G Certain Government Payments
- Form 1099-INT Interest Income
- Form 1099-MISC Miscellaneous Income
- Form 1099-OID Original Issue Discount
- Form 1099-PATR Taxable Distributions Received From Cooperatives
- Form 1099-R Distributions From Pensions, Annuities, Retirement
- Profit-Sharing Plans, IRAs, Insurance Contracts, etc., and
- Form 5498 IRA Contribution Information

For additional information regarding this program, please review the Internal Revenue Service's Tax Topic 804.

For information regarding Annual W-2 reporting, please see [Missouri Annual W-2 Filing and Specifications Handbook](#).

## **Filing Requirements for W-2 Wage Data**

Filing electronically requires the generation of a fixed length (text) file which is described in the IRS Publication 1220. Additionally, the 2017 Missouri Employer Reporting of 1099s Instructions and Specifications Handbook will have the necessary Missouri modifications, as mentioned in the introduction.

Employers failing to file in the required method or by the due date, taking into account any extension of time granted, unless it is shown that such failure is due to reasonable cause, may incur a penalty of two dollars per statement not filed, not to exceed one thousand dollars, as authorized by Section 143.731.2 RSMo.

# Electronic Filing of 1099 Information

## Bulk Upload Process

The Bulk Upload Process allows the user (employer/payroll provider) to upload a text file, compiled in the required Pub. 1220 format. The file can contain 1099/MO-3 information for multiple employers (see Electronic File/Records).

When a file cannot be processed, the user will be notified by email, any reject is a reject of the entire file. The email will contain a subject of "1099 Rejected", the email will include recommendations on how to correct the file. When resubmitting a file after a reject be sure to upload the entire file, as if you are submitting for the first time.

To join the bulk upload program a [Request for Registration](#) must be sent to the Electronic Filing Section, by email at [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov) or by fax at 573-526-5915. Please reference "Electronic 1099 Registration Request". Your request **must** contain the following information:

Company Name  
Missouri Identification Number  
Contact Name  
Contact Email  
Contact Phone Number  
Number of Employees

**NOTE:** If you have already registered for the EFW2 submission you do not need to register again. You may upload your 1099 file in the same manner and location, using the correct file naming standards for 1099 files.

## Electronic Filing Record Requirements

Below are the Missouri records for reporting of 1099s and submission of the electronic MO-W3. These required records must be 750 bytes and are described in detail further in this document. Your software may compile a single file that serves both federal file requirements and Missouri requirements.

**T - Submitter Record** (Same record layout as IRS Publication 1220)

**A - Payer Record** (Same record layout as IRS Publication 1220)

**B - Payee Record** (Same record layout as IRS Publication 1220)

**C – Summary Record** (Same record layout as IRS Publication 1220)

**K – State Summary Record** (Modified record layout description)

**F – End of Transmission** (Same record layout as IRS Publication 1220)

Note:

- A transmitter may include more than one payer in a file. A single file may contain different types of returns but the types of returns cannot be intermingled. A separate A record is required for each payer and each type of return being reported.
- Data must be uppercase letters in ASCII.
- Each record must be 750 bytes, the maximum number of “A” records allowed in a single file is 99,000.
- Each record type starts on a new row.
- Electronic files submitted by bulk upload cannot be compressed or password protected. The file you upload is placed on an encrypted server.

\*The electronic file that you create may be opened and viewed using Notepad. It is helpful to click on “View” tab and check the “Status Bar” so that the column/line numbers appear at the bottom, right corner of the screen, below the left-right scroll bar. Also, click on the “Format” tab to make sure Word Wrap is NOT checked.

## Reminders for Tax Year 2017

1. The annual filing deadline of W-2 wage/tax statements for taxpayers required to file electronically is January 31st. This is a change from previous years. Missouri will begin accepting file December 18, 2017.
2. If you outsource your payroll, please provide the transmitter/submitter with the **correct** Federal Employer Identification Number (FEIN) and the **correct** Missouri Identification Number. The information is located in the Employer Withholding Tax Returns Coupon Book. Please contact Taxpayer Service at 573-751-7200 if you need a confirmation of your MoID.
3. Do not submit electronic files directly to Missouri if you participate in the Combined Federal/State Filing Program.
4. Do not submit paper documents after filing electronically  
**This may result in errors on your account.**
5. Use the following file name format:  
TYccyy1099\_businessname\_missourilDnumber\_currentdate.txt

For example, ABC Company with a Missouri id of 21123456 submits a file on December 18, 2017: TY20171099\_ABCCompany\_21123456\_12182017.txt

**NOTE:** Third party agencies that will be sending multiply companies on a single file should contact the department for file naming specifications.



## Most Common Errors to Avoid

- Failure to include the RA record will result in the file not being processed.
- Failure to provide required state information with Record B as defined in Record Format Rules.
- Invalid Missouri Identification Number used.
- Using the FEIN instead of the Missouri identification number.
- Uploading PDF, MsWord or Excel files. These are not acceptable formats. This will result in a filing reject.
- The file missing record delimiters (CR- Carriage Return followed by LF – Line Feed). Each record delimiter must consist of a carriage-return/linefeed (CR/LF) and placed immediately following position 750. This is the same as stated in IRS Publication 1220.

# **Record Format Rules**

## **Global format requirements**

All fields in the record layouts are required and must follow the formatting rules as follows:

### **Alpha fields (Alphabetic characters and blanks only)**

- All Upper Case.
- Left justify and fill with blanks.

### **Numeric fields (Numeric characters only)**

- Right justify and fill with zeroes.
- Fill unused fields with zeroes.

### **Alpha/numeric fields (Alphabetic, numeric, blanks and special characters as allowed)**

- Left justify and fill with blanks.
- Fill unused fields with blanks.

### **Money fields**

- Must contain only numbers, no spaces.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Include both dollars and cents with the decimal point assumed (example: \$59.60 = 000000005960).
- Do *not* round to the nearest dollar (example: \$5,500.99 = 000000550099).
- Right justify and zero fill to the left.
- Any money field that has no amount to be reported must be filled with zeroes, no spaces.

Note: If IRS Publication 1220 instructs to use blanks for alpha/numeric fields, enter blanks unless Missouri specifies other.

## **“T” Record**

Use record layout defined in IRS Publication 1220

## **“A” Record**

Use record layout defined in IRS Publication 1220.

## **“B” Record**

Use record layout defined in IRS Publication 1220.

## **“C” Record**

Use record layout defined in IRS Publication 1220.

## **“K” Record**

Use record layout defined in IRS Publication 1220. **Only the Missouri “K” record is required.**

## **“F” Record**

Use record layout defined in IRS Publication 1220.

## **To View the Electronic File**

Open the 1099 file using Notepad. Some hints to navigate this file to make corrections:

- Click on the View tab and make sure the Status Bar is checked. This will allow for the Line number and Column number (example. Ln 1, Col 1) to appear at bottom right corner of the screen, below the scroll bar that goes from left to right.
- Click on the Format tab and make sure Word Wrap is unchecked.
- Use caution when adding/subtracting fields in each line, that the remainder of the line is held in position.

## Frequently Asked Questions

### Who must file 1099 reports?

All individuals, businesses and corporations who are required to file a federal 1099 information report must file with the Missouri Department of Revenue an annual statement of payments of any income of \$1,200 or more from a Missouri source except:

- Wages from which taxes were withheld; and,
- Income reported on an information report for an S corporation or partnership.

Annual statements ARE required of any individual, business or corporation making those payments to Missouri residents and nonresidents.

### What is the Missouri Identification number?

The Missouri Identification Number (MoID) is an eight-digit number assigned by Missouri when you register your business with Missouri.

### How can I confirm an employer's Missouri Identification number?

You can contact our taxpayer assistance phone lines by telephone at 573-751-7200 from, by e-mail at [businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov) or by fax at 573-522-1722. Be prepared to provide the following information: Federal Employer Identification Number (FEIN); name of company.

### How do I name my electronic file before submitting it to the Department?

File names should use the Departments file naming standard:  
`TYccyy1099_businessname_missourIDnumber_currentdate.txt`

For example, ABC Company with a Missouri id of 21123456 submits a file on December 18, 2017: `TY20171099_ABCCompany_21123456_12182017.txt`

**NOTE:** Third party agencies that will be sending multiply companies on a single file should contact the department for file naming specifications.

### What other methods of filing are accepted?

Combined Federal/State Filing Program with the Internal Revenue Service.

You may send paper Form MO-W3 with paper copies of the 1099 tax statements, or compact disc(s) or flash drive(s) containing the data to:

Missouri Department of Revenue  
P.O. Box 3330  
Jefferson City, Missouri 65105-3330

If state taxes were withheld, then yes, the compact disc, flash drive or paper 1099s must be accompanied by the Transmittal of Wage and Tax Statements (Form MO W-3). If state taxes were not withheld, a copy of Federal Form 4804 must accompany the compact disc or flash drive or Federal Form 1096 must accompany the paper 1099s.

Please refer to the [Missouri Employer's Tax guide](#) for more information on these filing methods.

### **Can I file my corrections electronically or on magnetic media?**

No, we cannot process corrections electronically.

If after you have filed your Form 1099(s) and Form MO W-3, you discover an error in amount of Missouri Withholding on the original 1099(s), you must correct it by remitting an amended Form MO-941. This form must be used to increase or decrease any previously reported tax amounts. Attach a copy of the corrected Form 1099(s) to the amended Form MO-941 and Form MO W-3. If you have discovered an incorrect figure was indicated on the original Form MO W-3; however, no changes need to be made to the amount of withholding: submit a new Form MO W-3 with the correct figures and check W-3 Corrected on the top left corner. Note: Do not send copies of 1099(s), if no change in withholding tax liability.

### **Am I required to submit a test file?**

No, test files are not required, but are preferred. We recommend and encourage filers to submit a test file on our website using the W2 Bulk Upload Testing Submission Folder. If a test file is larger than 10MB, please call 573-751-8150 to have size limitation increased. Test files will provide validation for proper format and identification of problems before production data is submitted, avoiding delays in processing. Test files should be labeled as TEST at the beginning of the file name, TEST\_TY20171099\_ABCCompany\_21123456\_12182017.txt.

### **Is there a filing deadline?**

The filing deadline for submission of 1099 statements is the last day of February. If any due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by the next business day.

### **What is the earliest year I can submit using the Bulk Upload Application?**

The earliest year that can be submitted using the Bulk Upload Application is tax year 2017.

### **Where do I send back-year data since I cannot submit it through the bulk upload application?**

Mail all back-year information to:

Missouri Department of Revenue  
P.O. Box 3330  
Jefferson City, Missouri 65105-3330

**Can I submit for multiple employers?**

Yes. Multiple employers can be submitted within one file. Be sure to follow the IRS Publication 1220 instructions for including multiple employers in one file.

**Do you return the data submitted?**

No, data submitted becomes the property of the Revenue Administration Division and for security reasons it is destroyed after being successfully processed.

**What if I am having difficulty creating my 1099 file?**

If you are having difficulty in creating your 1099 file, please call us at 573-751-8150, or email to [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov) or by fax to 573-526-5915. Every attempt will be made to assist you in resolving your problem.